

2016-2017 Tioga Central Budget Goals

- Build a fiscally sound budget that meets the needs of our students so they will be college and career ready
- Address the long-term fiscal health of the district, taking into consideration the fluctuations in state aid and eventual loss of the substantial private donation
- Incrementally build on the tax levy in consideration of the community's ability to support it

STATE COMPTROLLER REPORT

Audit Recommendation

District Officials Should:

Establish structurally balanced budgets with tax levies that equal the difference between recurring revenues and recurring expenditures.

District Plan to Meet the Recommendation

- Build on the tax levy over time
- Become less reliant on non-recurring revenues (reserves, donations)
- New York State provides approximately 75% of district revenue
- Work towards building a levy that provides the balance of revenue to have structurally sound budgets (25%-30%)

County Wealth/Tax Rate/Levy Comparison

*2013-14 data

<u>District</u>	<u>CWR</u>	<u>Effective Tax Rate</u>	<u>Levy/Expenditures</u>
1	0.459	\$21.80	32%
2	0.474	\$19.19	31.8%
3	0.512	\$17.75	33.9%
4	0.447	\$14.65	23.2%
Tioga	0.461	\$ 9.70	17.4%
Tioga 2015-16	0.461	\$11.09	20%
Tioga 2016-17 Proposed	0.472	\$11.94	20.9%

The CWR is often used to measure the taxpayers' ability to pay taxes. The CWR seeks to define an area's wealth (which in turn shows the taxpayers' ability to pay taxes) and is an average of two ratios: the ratio of a district's property wealth per pupil to the statewide average income. The statewide average is one and the ratio is based on this scale. Therefore, the District, with a CWR of 0.461, is less wealthy than an average district in the State.

The effective tax rate, also known as the full value tax rate, is the amount of tax levied on \$1,000 of assessed real property value.

We compared all Tioga County, Town, Fire District, and Village taxes; we found that the non-school tax burden of the District's taxpayers overall was comparable to the non-school tax burden of the residents of other districts in the County.

Data extracted from: O.S.C. – Report of Examination on Tioga Central

Tioga County Per Pupil Expenditures

Instructional Expenditures *2014-15 data

District	General Education	Special Education
1	\$9,301	\$21,478
2	\$9,660	\$21,902
3	\$9,858	\$19,017
4	\$9,221	\$25,395
5	\$9,660	\$18,198
Tioga	\$8,431	\$16,062
Similar District in NYS	\$10,059	\$25,739
N.Y. State	\$11,739	\$31,502

Instructional Expenditures Per Pupil is the simple arithmetic ratio of Instructional Expenditures to Pupils.

Instructional Expenditures for General Ed. are K-12 expenditures for classroom instruction (excluding Special Education) plus a proration of building level administrative and instructional support expenditures. These expenditures include amounts for instruction of students with disabilities in a general-education setting. District expenditures, such as transportation, debt service and district-wide administration are not included.

Instructional Expenditures for Special Education are K-12 expenditures for students with disabilities (including summer special education expenditures) plus a proration of building-level administrative and instructional support expenditures. District expenditures, such as transportation, debt service and district-wide administration are not included.

Data extracted from: <https://data.nysed.gov>

Tioga County Total Per Pupil Expenditures

*2014-15 data

<u>District</u>	<u>Total Per Pupil</u>
1	\$20,341
2	\$19,127
3	\$20,146
4	\$20,886
5	\$17,092
Tioga	\$17,094
Similar District in NYS	\$21,113
N.Y. State	\$21,812

Total Per Pupil Expenditures is the simple arithmetic ratio of Total Expenditures to Pupils. Total Expenditures include district expenditures for classroom instruction, as well as expenditures for transportation, debt service, community service and district-wide administration that are not included in the Instructional Expenditure values for General Education and Special Education. As such, the sum of General Education and Special Education Instructional Expenditures does not equal the Total Expenditures. *Data extracted from: <https://data.nysed.gov>*

District Enrollment

	09/10	*10/11	11/12	12/13	13/14	14/15	15/16	Projected 16/17
UPK	55	37	38	43	35	45	45	45
K - 12	1,073	1,026	1,000	1,033	979	987	990	1,003
TOTAL	1,128	1,063	1,038	1,076	1,014	1,032	1,035	1,048

* Last year Nichols Elementary was open
7% decline in enrollment

District Staffing

	09/10	*10/11	11/12	12/13	13/14	14/15	15/16	16/17	Projected	
Administration	6	6	5	5	5	5	5	5		
Faculty	95	85	75	76	78	77	79	82.5	(1 Music/.5 Reading/ 1 Guidance/ 1 Social Studies)	
Support	85	81	71	71	70	68	65	67	(2 PT Aides/1 B&G)	
TOTAL	186	172	151	152	153	150	149	154.5		

- *Last year Nichols Elementary was open
- 14% reduction in instructional staff
- 21% reduction in support staff
- Overall 17% reduction in staffing

2014-15 NYS TEST DATA

	Tioga County Rank TCS	Proficiency Tioga %	Proficiency Tioga Co. Ave.	Proficiency Broome Co. Ave.	Proficiency NYS Ave.
Regents Adv. Design Diploma	2	51%	38.3	44%	37%
Regents Diploma	1	100%	92.8	93%	93%
Dropout Rate	1	0%	2.5	-	3%
Non-Completers	1	0%	2.5	-	3%
4 Science Proficiency	2	89%	84	86%	86%
8 Science Proficiency	1	94%	81.5	74%	62%
Comprehensive English	4	85%	84.6	83%	83%
Common Core English	2	88%	81.8	93%	80%
Integrated Algebra	1	86%	67.7	59%	62%
Geometry	T1	97%	80	82%	72%
Algebra 2 Trigonometry	2	70%	49.8	67%	60%
Common Core Algebra	1	74%	62	69%	63%
Common Core Geometry	1	88%	70.5	77%	63%

2014-15 NYS TEST DATA Cont'd

	Tioga County Rank TCS	Proficiency Tioga %	Proficiency Tioga Co. Ave.	Proficiency Broome Co. Ave.	Proficiency NYS Ave.
Global History	2	72%	69.3	71%	67%
U. S. History	2	92%	89.3	88%	84%
Living Environment	5	84%	86.7	85%	77%
Earth Science	6	60%	73	76%	72%
Chemistry	5	57%	69	78%	75%
Physics	1	100%	84.2	84%	82%
English Proficiency '11 Cohort	1	95%	88.8	82%	84%
Math Proficiency '11 Cohort	2	96%	90.2	87%	86%
Global Proficiency '11 Cohort	1	96%	88	80%	79%
U.S. Hist. Proficiency '11 Cohort	1	95%	87.5	82%	81%
Science Proficiency '11 Cohort	T1	96%	92.8	86%	84%
3-8 ELA Proficiency	T3	27%	26	28%	31%
3-8 Math Proficiency	1	46%	34	37%	38%

Data extracted from: <https://data.nysed.gov>

Tioga Central
2016-17 Estimated Expenditures - \$18,186,327
2015-16 Budget - \$17,635,331

Staffing

1 Guidance Counselor - 1 Social Studies Teacher - 1 Music Teacher
1 Part-Time Reading Teacher - 2 Part-Time Classroom Aides
1 Building/Grounds

Facilities/Technology/Equipment

BOCES (Technology/Health-Safety)
Capital Outlay

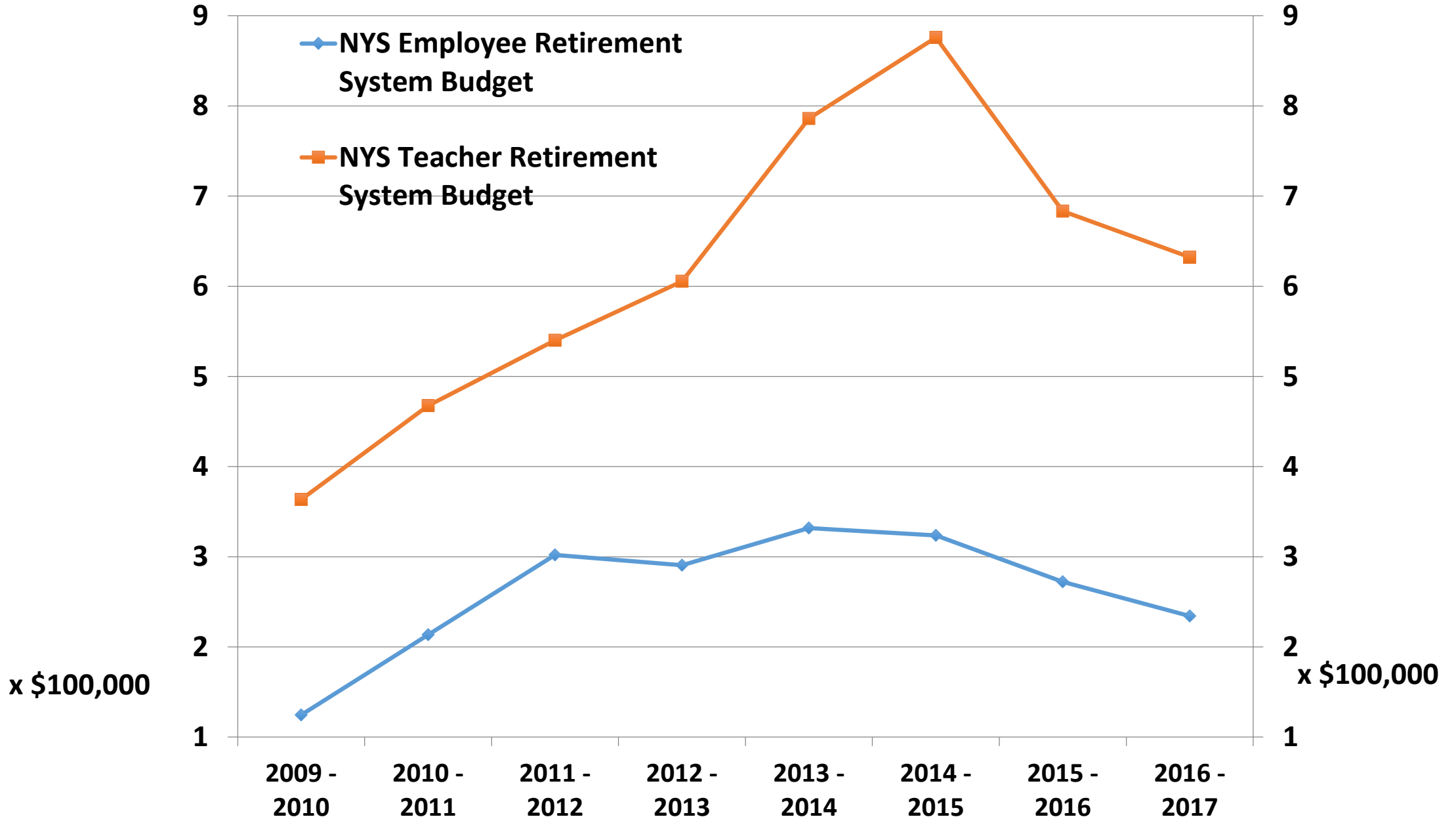
Budget Reductions

Utilities
Backfill of Retirements
ERS/TRS
Health Insurance

Capital Outlay

- Budget impact of \$100,000
- Address facility repairs
- State Aid will reimburse Tioga at a 90% aid ratio
- 2017-18 will see \$90,000 revenue from the 2016-17 expenditure.

District Retirement Contributions



HEALTH INSURANCE BUDGET OVERVIEW

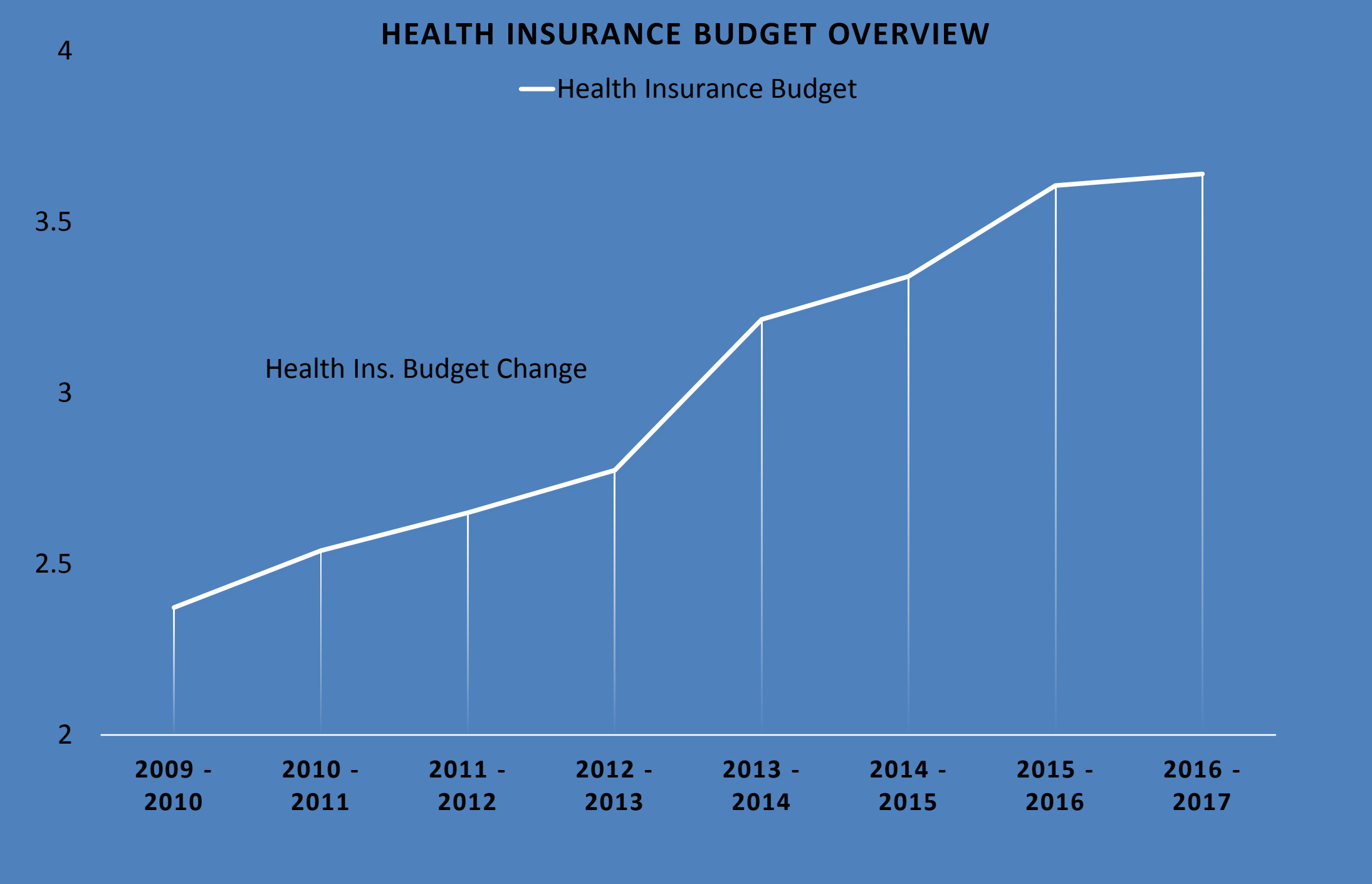
— Health Insurance Budget

Health Ins. Budget Change

x \$1,000,000

4
3.5
3
2.5
2

2009 - 2010 2010 - 2011 2011 - 2012 2012 - 2013 2013 - 2014 2014 - 2015 2015 - 2016 2016 - 2017



Tioga Central History of Foundation Aid/GEA

	Foundation Aid Received	Full Phase-in Level	Loss of Foundation Aid
2007-08	\$7,884,198	\$11,422,610	(\$3,538,412)
2008-09	\$8,564,114	\$11,171,644	(\$2,607,530)
2009-10	\$8,567,297	\$11,501,577	(\$2,934,280)
2010-11	\$8,567,297	\$11,530,342	(\$2,963,045)
2011-12	\$8,567,297	\$11,427,934	(\$2,860,637)
2012-13	\$8,618,700	\$11,345,590	(\$2,726,890)
2013-14	\$8,644,556	\$11,180,413	(\$2,535,857)
2014-15	\$8,762,852	\$11,389,257	(\$2,626,405)
2015-16	\$8,856,309	\$11,131,747	(\$2,274,538)
2016-17	\$9,451,814	\$11,440,111	(\$1,988,297)

*Source: Questar III Financial Planning Services

Foundation Aid is the primary source of state aid for school districts. The district has closed a building and reduced staff across all levels while increasing use of reserve funds to offset loss in foundation aid.

Tax Levy

- Proposed Budget will require a tax increase of 7.63%
- Will require a simple majority

Estimated Tax Increase on a \$75,000 Home: \$63.45

Tioga	2015-16	2016-17
True Value	\$317,969,589	\$317,969,589
Budget Levy (7.63)	\$3,527,331	\$3,796,335
Tax Rate on True	\$11.09	\$11.94
Percent Change		7.63%

With no change in assessment, what should I expect on my tax bill? (The increase could vary based on the state equalization rates and other factors outside the district's control)

True Value of Home: \$ 75,000
Estimated Tax Increase: \$ 63.45

Tioga Central School District 2016/17 Proposed Expenditures

PROGRAM BUDGET

This portion of the budget represents the Program Section. Program expenditures include all costs associated with direct student services, all transportation operating expenditures, and all teacher salaries and benefits.

	15/16 BUDGET	PROPOSED 16/17 BUDGET
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INSTRUCTION

Curriculum development, materials, supplies, equipment, testing, textbooks, copier maintenance, and BOCES instructional programs are also included. Our objective here has been not only to maintain programs, but continually work to improve them.

<u>INSERVICE TRAINING</u>	1,500	1,500
 <u>TEACHING - REGULAR SCHOOL</u>		
Teacher Salaries, PreK-6	1,585,923	1,648,103
Teacher Salaries, 7-12	1,920,239	1,953,645
Substitute Teacher Salaries	76,000	80,000
Non-Instructional Salaries	160,501	214,006
Equipment	7,500	10,000
Contractual Expenses	33,500	34,500
Materials & Supplies	76,750	76,750
Textbooks	65,000	65,000
BOCES Services	48,448	50,061
TOTAL	3,973,861	4,132,065

SPECIAL APPORTIONMENT PROGRAMS

This area of the budget includes various sub-titles. "Special Education" includes salaries for the CSE/CPSE Chairperson, Special Education teachers and aides along with BOCES programs for Occupational Education and students with disabilities. Costs associated with offering Adult Education classes and adult vocational education are under the category "Adult Education". Costs for program related to printing are also included

<u>LEGAL SERVICES / CENTRAL PRINTING</u>	16,400	16,200
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SPECIAL EDUCATION/OCCUPATIONAL EDUCATION SERVICES

Instructional Salaries	314,505	306,273
Non-Instructional Salaries	25,612	24,690
Equipment	0	0
Contractual Expenses	70,000	75,000
Materials & Supplies	4,600	4,600
Tuition	45,750	0
Textbooks	2,000	2,000
BOCES Services	994,265	1,036,293
TOTAL	1,456,732	1,448,856

ADULT EDUCATION/EMPLOYMENT PREPARATION

Salaries	1,000	1,000
Equipment	0	0
Contractual Expenses	0	0
Materials & Supplies	0	0
TOTAL	1,000	1,000

SCHOOL LIBRARY

Salaries	69,441	71,527
Equipment	0	0
Contractual Expenses	450	450
Materials & Supplies	1,000	1,000
Library Books, Resources	12,750	12,750
BOCES Services	28,556	28,912
TOTAL	112,197	114,639

TECHNOLOGY INSTRUCTION

Salaries	13,000	33,722
Equipment	250	250
Contractual Expenses	4,250	4,250
Materials & Supplies	5,000	5,000
Computer Hardware/Software	37,000	48,000
TOTAL	59,500	91,222

PUPIL SERVICES

This area includes salaries, materials, and contractual expenses for the Guidance Office, Health Offices, School Physician and School Psychologist.

Salaries	207,176	271,620
Equipment	5,000	5,000
Contractual Expenses	13,550	13,550
Materials & Supplies	7,750	7,500
BOCES Services	2,886	3,050
TOTAL	236,362	300,720

PUPIL ACTIVITIES

This area includes all extra and co-curricular activities for students: scholarship challenge teams, architectural awareness, band, chorus, yearbook, and all athletic teams.

Salaries	206,574	218,826
Equipment	0	0
Contractual Expenses	56,750	58,500
Materials & Supplies	14,000	16,950
BOCES Services	4,000	3,800
TOTAL	281,324	298,076

PUPIL TRANSPORTATION

This category includes all transportation expenses for the school district, salaries for bus drivers and mechanics, materials and supplies, and garage utilities.

Salaries	428,891	442,662
Equipment	2,500	6,500
Contractual Expenses	85,975	87,750
Insurance	58,000	59,750
Materials & Supplies	174,750	177,500
BOCES Services	4,500	5,000
Garage Expenses	87,556	74,657
TOTAL	842,172	853,819

COMMUNITY SERVICES

Costs for the summer youth programs, use of our facilities by the community, and a census of the district population are allocated under this line item.

Youth Program	6,380	6,380
Facility Use	8,570	8,828
School Census	450	450
TOTAL	15,400	15,658

EMPLOYEE BENEFITS

State Retirement	231,357	198,404
Teacher Retirement	614,894	560,724
Social Security	411,274	420,355
Workers' Compensation	70,125	83,003
Unemployment Insurance	2,125	2,125
Medical, Dental & Vision Insurance	3,131,462	3,141,250
TOTAL	4,461,237	4,405,861

INTERFUND TRANSFERS

School Lunch	0	10,000
Special Aid	4,000	4,000

PROGRAM TOTAL	\$11,461,685	\$11,693,616
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ADMINISTRATIVE BUDGET

This portion of the budget represents the Administrative part, which includes central office expenses, Board of Education expenses, general administration, business office, and other costs not associated with direct student services.

	15/16 BUDGET	PROPOSED 16/17 BUDGET
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BOARD OF EDUCATION

This area of the budget includes the School District's Liability Insurance, New York State School Boards' Association dues, District Clerk's Office, all legal advertisements, materials and supplies, and the board policy service through BOCES.

Contractual Expenses	3,850	4,575
Liability Insurance	0	0
District Clerk Office	4,150	4,275
Materials & Supplies	375	375
BOCES Services	5,094	5,143
TOTAL	13,469	14,368

CENTRAL ADMINISTRATION

The budget category which reflects the Office of the Superintendent of Schools is Central Administration. This category includes the Superintendent and secretary salaries, contractual expenses, and materials and supplies.

Salaries	167,256	171,014
Contractual Expenses	2,500	2,500
Equipment	2,500	2,500
Materials & Supplies	600	600
TOTAL	172,856	176,614

BUSINESS ADMINISTRATION

This area of the budget includes allocations for the operation of the Business Office including salaries, office equipment, materials and supplies, and BOCES Services.

Salaries	52,080	53,643
Equipment	0	0
Contractual	3,500	4,000
Materials & Supplies	600	1,000
BOCES Services	112,118	112,036
TOTAL	168,298	170,679

FINANCE

The area of the budget titled "Finance" has several sub-titles. "Auditing" includes an allocation to have our mandated audit completed by an independent auditor. The areas of "Treasurer" and "Tax Collector" reflect monies necessary for these services; "Legal" is an allocation to provide legal representation should the district find itself in litigation. Finally, the category "Public Information" is that budget area which provides the District newsletter, mailings and tax notices.

Auditing Services	25,000	25,000
Treasurer/Deputy Treasurer	83,167	83,415
Tax Collection	3,100	3,100
Legal Services	16,800	16,800
Personnel	1,000	1,000
Public Information	3,000	3,000
TOTAL	132,067	132,315

Central Storeroom/Data Processing	7,050	7,025
Printing and Mailing	12,500	12,500
BOCES Services	246,068	282,042
TOTAL	265,618	301,567

SPECIAL ITEMS

Unallocated Insurance	14,000	14,000
School Association Dues	650	750
Administrative BOCES Charge	125,114	129,535
Insurance Replacement	1,000	1,000
TOTAL	140,764	145,285

CURRICULUM DEVELOPMENT AND SUPERVISION

Salaries	32,676	33,656
Contractual Expenses	0	0
Materials & Supplies	0	0
BOCES Services	38,515	45,287
TOTAL	71,191	78,943

SUPERVISION - REGULAR SCHOOL

Salaries	407,312	423,337
Equipment	2,500	3,300
Contractual Expenses	5,100	5,100
Materials & Supplies	7,600	7,950
TOTAL	422,512	439,687

EMPLOYEE BENEFITS

State Retirement	27,219	23,342
Teacher Retirement	68,322	62,303
Social Security	48,385	49,454
Workers' Compensation	8,250	9,765
Unemployment Insurance	250	250
Medical, Dental & Vision Insurance	367,690	369,558
TOTAL	520,116	514,672

ADMINISTRATIVE TOTAL	\$1,906,891	\$1,974,130
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CAPITAL BUDGET

The final portion of the budget is the Capital section, which includes all operation and maintenance expenses, custodial salaries, debt service and lease expenditures, transportation capital, and costs associated with tax certioraries.

CENTRAL SERVICES

In this category, operation of the plant, building maintenance, and all janitorial services are included. The Operation and Maintenance area takes care of the day-to-day running of the buildings and grounds, preventative maintenance, and repair maintenance of all buildings and grounds, and includes the district's utilities. Included in the other categories under "Central Services" are BOCES Services (Data Processing), district-wide mailing (postage), and district-wide stationery supplies.

	15/16 BUDGET	PROPOSED 16/17 BUDGET
<u>OPERATION AND MAINTENANCE</u>		
Salaries	351,949	365,087
Equipment and Building Repairs	65,000	80,500
Contractual Expenses	125,385	107,569
Utilities	721,255	671,504
Materials & Supplies	70,420	84,800
TOTAL	1,334,009	1,309,460

REFUND REAL PROPERTY / PRINTING

3,550

3,525

EMPLOYEE BENEFITS

State Retirement

13,609

11,671

Social Security

24,193

24,727

Workers' Compensation

4,125

4,883

Unemployment Insurance

125

125

Medical and Dental Insurance

169,113

184,778

TOTAL

211,165

226,184

UNDISTRIBUTED EXPENDITURES

Principal - Buildings

0

0

Principal - Buses

247,404

269,779

Principal - Long Term Debt

0

0

Interest - Buildings

0

0

Interest - Buses

21,945

20,197

Interest - Long Term Debt

0

0

Revenue Anticipation Notes

0

0

TOTAL

269,349

289,976

INTERFUND TRANSFERS

Capital Fund / Outlay

0

100,000

Debt Service

2,448,452

2,589,436

CAPITAL TOTAL

\$4,266,525

\$4,518,581

GRAND TOTAL

\$17,635,101

\$18,186,327

ANTICIPATED REVENUES	15/16	16/17
Estimated State Aid	13,259,802	13,617,882
Interest & Penalties	4,500	4,500
Admissions	7,500	7,500
Interest & Earnings	5,000	5,000
Sale of Transportation & Surplus Equipment	10,000	7,500
Medicare Part D Subsidy	80,000	80,000
Refund Prior Year Expense	78,000	78,000
Miscellaneous	93,489	95,131
Donation	294,479	294,479
Applied Fund Balance & Applied Reserves	275,000	200,000
Tax Levy	3,527,331	3,796,335
GRAND TOTAL	\$17,635,101	\$18,186,327